

# Administrative, Budgeting, and Financial Reporting Guidance (ABFR)

## INTRODUCTION TO THE F-200 — BUDGET EXTENTION

**STATUTORY CITATION:** RCW 28A.505.090, 28A.505.170, 28A.505.180,  
WAC 392-138-040, 392-123-071 through 392-123-074,  
WAC 392-123-078 and 392-123-079

**PURPOSE:** Form F-200—Budget Extension is the official document used to modify, increase, or reduce the school district's annual budget. All school districts must prepare, adopt, and file their budget extensions in the format provided in OSPI's Education Data System (EDS) application. This form must be submitted to OSPI. Budget extensions not in compliance with Form F-200 must be resubmitted in whole or in part.

The procedure for submitting school district budget extensions to OSPI for review, approval, or filing is similar to the budget submittal process. Each school district is required to submit their budget extension to their Educational Service District (ESD) for review and comment. During the review process, the F-200 can be printed in whole or in part from the EDS application.

Upon passage of a school district board resolution to extend the budget of any fund, school districts are to submit the following **for ESD** review:

- 1) Form F-200, Request for Budget Extension.
- 2) Form F-200 detail page(s) for the appropriate fund.
- 3) The latest budget status report for the appropriate fund.
- 4) The school board's resolution extending the budget.

The ESD shall notify the district of problems with the extension. Should the district fail to make the necessary corrections, the ESD should not submit the extension for processing.

In the budget extension process, the budgeted beginning fund balance must be adjusted to reflect the actual September 1 fund balance. Revenues and other resources must be updated to reflect the most recent estimates. This includes, but is not limited to enrollment changes, annual salary allocation changes, state and federal grants, and other revenue increases or decreases.

WAC 392-138-040 requires associated student body fund budget revisions first be reviewed by the associated student body. Therefore, an extension of the associated student body fund budget should occur prior to school closing to secure the necessary student involvement.



OSPI will perform a final review of the submitted extension for each school district before the document's status in the EDS application is marked approved. The budget certification page will be signed by OSPI using DocuSign. After the budget extension has been signed and approved by OSPI, it will be available to the ESD and the School District in the OSPI-EDS application.